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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% Judgment delivered on: 19.01.2022

\+ W.P.(C) 1176/2022 & CM. APPLS. 3395-96/2022

GITA RATTAN INTERNATIONAL BUSINESS SCHOOL
..... Petitioner

versus

NORTH DELHI MUNICIPAL CORPORATION AND ORS
..... Respondent

Advocates who appeared in this case:

For the Petitioner: Ms. Anjana Gosain, Ms. Shalini Nair and Ms. Ritika Khanagwal, Advocates.

For the Respondent: Ms. Mini Pushkarna, Standing Counsel, SDMC with Ms. Khushboo Nahar and Ms. Latika Malhotra Advocates.

CORAM:-
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. The hearing was conducted through video conferencing.

2. Appellant impugns *suo motu* assessment order dated 14.01.2019 as well as the rectification order dated 27.05.2021.

3. Learned counsel for the petitioner submits that no show cause notice was issued prior to passing of the *suo motu* assessment order 14.01.2019. She further submits that show cause notice dated 12.03.2021, received post the assessment order, was duly responded to by a detailed reply dated 27.03.2021. She submits that the impugned rectification order dated 27.05.2021, though refers to the reply given, however, no grounds taken by the petitioner have been dealt with in the rectification order.

4. Learned counsel for the petitioner submits that a total amount of Rs.72,46,595/- has already been deposited with the respondents (Rs.5,00,000/- on 14.01.2019, Rs.5,92,485/- on 23.03.2021 and thereafter Rs.61,54,110/- on 31.03.2021).

5. Issue notice. Notice is accepted by learned counsel for respondents.

6. Learned counsel for respondents submits that the assessment order dated 14.01.2019 preceded a show cause notice dated 08.10.2019 on account of wrong filing of PTR for the Financial Years 2004-05 to 2017-18.

7. Learned counsel for the petitioner disputes receipt of the said notice dated 08.10.2018.

8. Learned counsel for respondents submits that that without prejudice to the above, respondents are willing to give a fresh hearing to the petitioner and pass a fresh detailed speaking rectification order.

9. In view of the above, the rectification order dated 27.05.2021 is set aside. Petition is disposed of directing the respondents to grant a personal hearing to the petitioner and pass a speaking order taking into account the grounds raised by the petitioner in their reply as well as the objections submitted to them.

10. Till passing of the rectification order, no further coercive steps shall be taken against the petitioner pursuant to the assessment order dated 14.01.2019.

11. Copy of the order be uploaded on the High Court website and be also forwarded to learned counsels through e-mail by the Court Master.

SANJEEV SACHDEVA, J

JANUARY 19, 2022
NA